Clay County

Who pays property taxes?

2007 pay 2008

- Utility 0.19%
- Pers. 14.54%
- Ag. 32.57%
- Comm. 14.18%
- Exempt 0.06%
- Ind. 3.66%
- Res. 34.79%

2008 pay 2009

- Utility 0.20%
- Pers. 12.78%
- Ag. 28.50%
- Comm. 14.08%
- Exempt 0.12%
- Ind. 3.83%
- Res. 40.50%
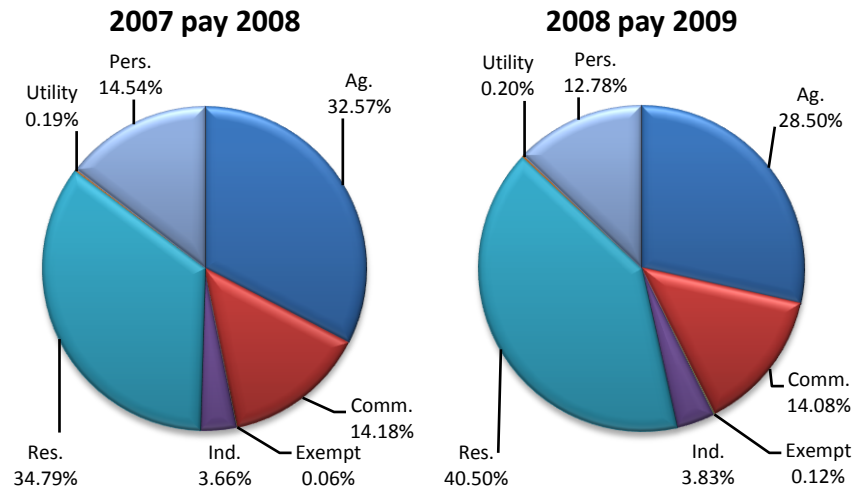
Values show the percentage of net taxes due by major property class.

How much has spending changed?

- Levy Increase
- Inflation Increase
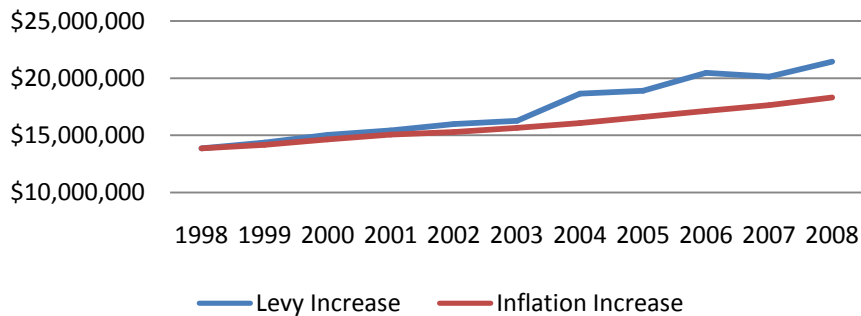
Recent Debt Issued

Year	Unit Name	Issue Type	Total Cost
No New Debt Reported Since 2006/2007 Tax Summary			

Department of Local Government Finance
December 2009

Who spends property taxes and how?

Who is spending?

- Library 2.46%
- Special 0.12%
- County 21.32%
- Twnshp 3.01%
- City/Town 13.69%
- School 59.40%

How do they spend?

- Capital 21.12%
- Debt Service 26.74%
- Operate 52.14%
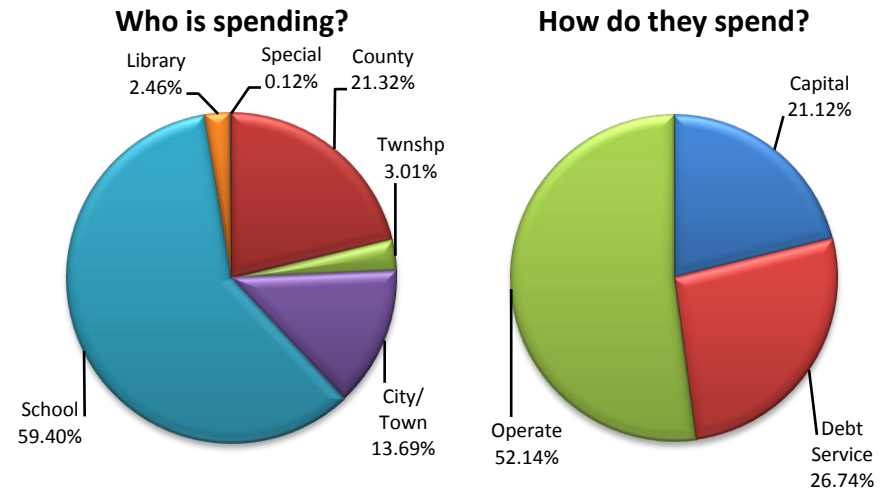
Unit Name	2008 Levy	2009 Levy	%Change
STATE UNIT	$21,990	$0	-100.0%
CLAY COUNTY	$3,202,192	$3,051,087	-4.7%
BRAZIL TOWNSHIP	$99,283	$103,962	4.7%
CASS TOWNSHIP	$2,801	$3,079	9.9%
DICK JOHNSON TOWNSHIP	$31,006	$33,186	7.0%
HARRISON TOWNSHIP	$40,197	$42,110	4.8%
JACKSON TOWNSHIP	$23,231	$24,506	5.5%
LEWIS TOWNSHIP	$23,834	$23,977	0.6%
PERRY TOWNSHIP	$20,077	$21,272	6.0%
POSEY TOWNSHIP	$66,451	$71,748	8.0%
SUGAR RIDGE TOWNSHIP	$17,342	$18,511	6.7%
VAN BUREN TOWNSHIP	$75,547	$79,059	4.6%
WASHINGTON TOWNSHIP	$9,092	$9,574	5.3%
BRAZIL CIVIL CITY	$1,700,531	$1,684,579	-0.9%
CARBON CIVIL TOWN	$10,890	$9,672	-11.2%
CENTER POINT CIVIL TOWN	$11,549	$13,025	12.8%
CLAY CITY CIVIL TOWN	$135,141	$140,287	3.8%
KNIGHTSVILLE CIVIL TOWN	$33,910	$34,089	0.5%
STAUNTON CIVIL TOWN	$21,216	$22,609	6.6%
HARMONY CIVIL TOWN	$54,604	$54,319	-0.5%
CLAY COMMUNITY SCHOOL CORPORATION	$14,290,472	$7,974,506	-44.2%
M.S.D. SHAKAMAK SCHOOL CORPORATION	$1,149,709	$525,597	-54.3%
BRAZIL PUBLIC LIBRARY	$347,683	$352,411	1.4%
CLAY-OWEN-VIGO SOLID WASTE MANAGEMENT DISTRICT	$0	$0	0.0%
POLAND FIRE TERRITORY (JACKSON TOWNSHIP)	$17,099	$17,081	-0.1%
CLAY COUNTY REDEVELOPMENT COMMISSION	$13,834	$0	0.0%
Total	**$21,419,681**	**$14,310,246**	**-33.2%**

Beginning in 2009, the state assumed some costs previously paid with property taxes, including the school general fund, child welfare levies, costs of juvenile incarceration in state facilities, state fair and forestry levies, health care for the indigent, pre-school special education levies and costs of police and fire pensions.